CHAPTER VII.—MISCELLANEOUS CHARGES.

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Refunds

124. (*a*) No useful check can be exercised over refunds of revenue in the Account Office except in cases where full details of the collections of such revenue are received in that office, either in the treasury accounts or other documents, *e.g.*, Fine statements. It is therefore essential that every refund should be noted against the original credit in the departmental accounts, where all sums are entered in detail. The voucher for refunds (Form 26) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate in column 10, while the Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

125. (*a*) Refund bills may be presented for payment at the treasuries which received the amount originally. Such bills when presented for payment should have recorded on them the original orders of the authority sanctioning the refund or have attached to them duly authenticated copies of the orders sanctioning the refund.

(*b*) In the case of refunds sanctioned by Government, it will be enough if an endorsement noting the number and date of the Government Order is made on the bill itself and attested by the departmental countersigning authority concerned.

(*c*) As regards refunds of examination fees, a certificate should be endorsed on the original receipt by the Secretary to the Board of Examiners specifying the amount to be refunded and the receipt returned to the party for presentation at the treasury in which the amount was originally credited.

(*d*) The cases of claims of refunds (other than refunds of Income-tax and Stamp Revenue) to be made at Bangalore should however be treated as an exception. In these cases the refund bills should be submitted to the Comptroller for pre-audit.

NOTE.—1. As a precaution against double refunds of land revenue or other receipts, the amount and the date of each refund should be noted by the Treasury Officer against the original item of credit in the treasury receipt register.

NOTE.—2. In paying refund bills, the Treasury Officer should see that the certificate of note of refund in departmental accounts is recorded on bills before they are cashed.

126. The powers of the various officers in the matter of sanctioning the several kinds of refunds and the special procedure for refunds of certain items of revenue are given in Appendix XXII C. In cases not provided for therein, sanction of Government is necessary.

Discount on Stamps.

127. Licensed vendors who purchase general stamp paper or labels and who are established at the headquarters of districts and taluks, where treasuries are located, will receive 3 per cent discount, and those established elsewhere 5 per cent discount. In either case, they must pay ready money for stamps whether paper or labels, before taking them from the treasury. The discount allowed upon Court fee stamps and copying sheets is 2 per cent in all the districts and taluks, except in Kolar Gold Fields where 5 per cent is allowed. Discount at the rate of 2 per cent shall be given on account of the purchase of any stamp exceeding Rs. 50 in value.

The minimum value of stamp papers or labels or both to be sold at one time to a licensed vendor is Rs. 25. In special cases, however, the minimum limit may be reduced to ten rupees under the orders of the Deputy Commissioner who should record his reasons for such reduction and intimate the same to the Comptroller for his information. The value of copying sheets sold to the vendor at one time shall be not less than Rs. 10. (*G. O. Nos. Fl.* 2579-87—*R. F.* 25-03-6, *dated 5th November* 1904 *and Fl.* 4874-84—*S. R.* 183-12-2, *dated 28th February* 1913.)

The discount is given by deduction from the purchase money. The Treasury Officers are responsible for seeing that discount is properly calculated. They should certify, to this effect, in the subsidiary schedule of receipts on account of stamps sent to the Comptroller with the monthly accounts.

Remuneration to Patels and Shanbhogs.

128. The remuneration to shanbhogs and patels shall be paid annually as a rule either during the collection season or soon after the close of the financial year for which the *potgi* is due The *potgi*

No. 20.

Page 174-75 Annexure Para 7.

In line 2 of Rule 1, substitute the words "The Comptroller, Mysore Government" for "Dewan of Mysore" and for the G. O. quoted in lines 3 and 4 of page 175, substitute G. O. No. Fl. 2678—G. F. 7-26-25, dated 24th September 1926 and G. O. No. 3759—G. F. 7-26-42, dated 13th November 1926.

(M. C. A. C. Vol. I, 2nd Edition No. 20, dated 4-10-27)

COMPTROLLER'S OFFICE,
Bangalore, 4th Oct. 1927.

S. SHAMANNA,
Comptroller.

No. 12.

Page 175, Annexure.

Insert the following as Clause (7) under Para 7 treating the existing Cluse (7) as (8).

" Post Office Cash Certificates may be accepted as Securities at cash payment value at the time of deposit."

(G. O. No. Fl. 381-440—G. F. 259-25-2, dated 23rd July 1926.)

(M.C.A.C., Vol. I, 2nd Edition, No. 12, dated the 23rd October 1926.)

S. SHAMANNA,
Comptroller.

WD 904—GPB—3,000—10-2-27

Page 175 Annexure Para 7.

Substitute the following for Rule 5.

" (5) Provident Fund Deposits—both compulsory and optional-are exempt from liability and should not be accepted as securty. "

(G. O. No. R. 126-181—L. R. 54-25-9, dated 8th—12th July 1926.)

(M. C. A. C. Vol. I, 2nd Edition No. 19, dated 4-10-27)

should be reckoned from the 1st July to the 30th June next. Payments should, as far as possible, be made in *cash* at the headquarters of taluks by the Amildar himself, and not through the agency of shekdars. But shanbhogs and patels may be allowed to pay themselves their *potgi* allowances out of the *kandayam* due by them or out of the collections made by them, the amount so withheld being shown in taluk accounts as received under "Land Revenue" and disbursed as "*potgi*". A voucher in proper form should be obtained before such an adjustment is made.

1. A permanent order is issued by the Deputy Commissioner to each taluk in the prescribed form, showing the settled allowances payable to each village officer. It should be kept in a book form, a page being allotted to each village, and each payment entered therein with date, under the initials of the Amildar or Sheristadar. A copy of the order book may be given to each shanbhog or patel concerned, and if desired, the payment should be noted in his copy also. Payments should be made as parties appear, on their receipts, and the payments made should be entered in a detailed bill (Form 27) and submitted to the District Treasury, one for the payments from the 1st to the 10th and another for those from the 11th to the end of the month.

2. The treasury will make no payment unless it is acknowledged in the bill itself (Form 27) by the person or persons actually entitled to it with receipt stamp where necessary.

3. Potgi allowance should not be drawn and kept in deposit under any circumstances.

4. The Revenue Commissioner has been empowered to sanction disbursement of *Potgi* according to decennial revision. (*G. O. No. R.* 6030-81—*L. R.* 193-17, *dated* 18*th November* 1918.)

Compensation for Land.

129. (*a*) The procedure to be observed for the payment of compensation for lands taken up for public purposes under Land Acquisition Regulation No. VII of 1894 is regulated by the rules printed in Appendix XIII.

(*b*) The principles to be observed in payment of compensation for lands acquired in British India and Native States for Railway purposes are contained in G. O. No. R. 3279-88—L. R. 333-14-2, dated 2nd November 1914 and in Chapter 21, Mysore Revenue Manual, Volmeu I.

(*c*) In cases of acquisition of lands for public purposes, departmental officers should see that compensation is settled before possession is taken and Land Acquisition officers should see that payment of compensation is not delayed and possession is handed over in due course to the departments concerned in a formal manner. In cases where, in contravention of this direction, possession is taken and owing to any inordinate delay in the payment or tender of such

compensation, it becomes necessary to pay interest under section 34 of the Acquisition Regulation, the officer or officers responsible will render themselves personally liable to make good such amount. (*G. O. No. R.* 9241-92—L. R. 403-16-1, *dated 6th March* 1917.)

130. Government may authorise any Land Acquisition Officer to make all or any of his payments by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

131. The cost of any special establishment entertained under orders of Government by a civil officer, is, when the officer is employed as a Public Works disburser, chargeable to the works concerned ; otherwise it is brought to account in the civil department. Contingent charges follow the same rule.

Charges for the Prevention of Spread of Epidemics.

132. Bills for charges incurred in the purchase of medicines, disinfectants, etc., and other charges of a kindred nature for treating cholera patients or for the prevention of the spread of epidemics, require the sanction of Government in each case. *C. G. O. No.* 10375-6—*Mis.* 2114, *dated 25th February* 1898.)

1. The Sanitary Commissioner may place the funds required for plague expenditure at the disposal of the several disbursing officers, but the sanction of Government is necessary for all items of expenditure other than those he is permitted to incur. (*Vide* Appendix XXII B.) (*G. O. No* 9286-7—*San.* 156-01-2, *dated 25th March* 1909.)

2. The charges for the suppression and prevention of plague including the erection of sheds should ordinarily be borne by the Local Bodies concerned; where however, the Local Bodies are unable to meet the cost of these charges in full, the question of a grant-in-aid from State Funds will, on special application, be considered by Government and dealt with on its merits. To enable the District and Municipal Boards to provide in their respective budgets a reasonably adequate amount for expenditure on plague preventive measures, the Sanitary Commissioner will intimate to each of the Local Bodies in January of every year, the probable amount required during the following official year for epidemic charges within the area under its control, and also submit a consolidated statement of such estimates to Government for reference in sanctioning the budget estimates. (*G. O. No.* 7431-48—*San.* 58-13-2, *dated 31st January* 1914.)

3. A moiety of the entire plague charges in the cities of Bangalore and Mysore should be met from the Municipal Funds. (*G. O. Nos.* 8687-9—*San.* 40-06-4, *dated 21st March* 1907 *and* 6405-7—*San.* 32-11-6, *dated 7th March* 1912.)

4. All dietary and other incidental charges of the Epidemic Diseases Hospital, Kolar Gold Fields, and the ordinary recurring expenditure of the Health Office, should be borne by the Sanitary Board. (*G. O. No.* 6508-10—*San.* 22-11-4, *dated 11th March* 1912.)

5. The expenditure incurred on office contingencies in the Plague Branch of Deputy Commissioners' Offices should be met from the ordinary allotment given to those offices for contingent purposes.

6. All expenditure on contingencies and other charges incurred in the Kolar Gold Fields Sanitary Board area by the President should be met by the Sanitary Board in accordance with Government Proceedings No. 11344-6—San. 46-13-4, dated 12th May 1914, and the general principles enunciated in para 5 of G. O. No. 6381-92—San. 250-07-33, dated 8th March 1912. (*G. O. No.* 1752-64—*San* 83-13-4, *dated* 15*th August* 1914.)

Scholarships.

133. The several classes of scholarships sanctioned by Government are given in Appendix XIV.

Grants-in-aid.

134. All grants require the sanction of Government.

1. The Inspector-General of Education is however empowered to sanction grants to Educational Institutions under the revised Grant-in-aid Rules, issued with Government Order No. 4557-8—*Edn.* 188-19-19, dated 29th May 1922.

2. One consolidated bill for the grants payable to all aided Village Elementary institutions in a taluk, should be prepared in duplicate, as in the case of establishment bills of Village Elementary Schools, by the Assistant Inspector of Education and sent to the Amildar of the taluk concerned for encashment and disbursement, in the same way as he disburses the pay of teachers of Village Elementary Schools. Establishment bill form, (Form 16) should be used for drawing these grants-in-aid and the procedure followed in the case of Village Elementary Schools, regarding the preparation of bills, refund of undisbursed amounts, maintenance of acquittance rolls, etc., should be followed in the case of these grants-in-aid also.

3. As it is considered inexpedient that different departments of the State should, in their individual names, make contributions towards one and the same object of public utility, Heads of Departments will forward to Government all applications for help for such purposes. In deserving cases, a State grant will be sanctioned in the name of Government. (*G. O. No. G.* 2695-745—*Mily.* 82-14-18, *dated* 29*th August* 1917.)

135. Grants for sanitary improvements are regulated by the following rules :—

1. Allotments may be made from out of the sanctioned grant in the budget for sanitary improvements in towns and villages for the following classes of sanitary works :—

(*a*) Provision or protection from contamination of water-supplies in Municipalities ;

(*b*) Drainage system in Municipalities ;

(*c*) Formation of Town extensions ;

(*d*) Construction of model sanitary houses of approved designs in selected areas ;

(*e*) Construction of Epidemic Diseases Hospitals ;

(*f*) Conducting scientific malarial surveys and adoption of preventive measures against malaria ; and

(*g*) generally, for any other improvements recommended by officers of the Sanitary Department and approved by the Central Sanitary Board

2. The necessary funds, as far as possible to the extent of the allotment recommended by the Central Sanitary Board and available from the final budget allotment under the head of sanitary improvements, will be placed at the disposal of the Local Bodies when the works are taken in hand and funds are applied for.

3. As a rule no proposal for allotment can receive consideration unless the following conditions are fulfilled :—

(1) The Local body concerned should have definitely resolved to carry out the work.

(2) The details of procedure, including the consideration and acceptance of plans and estimates should have reached a stage at which the work can fairly be expected to be put on hand during the ensuing year.

(3) The Local body should be prepared to meet not less than 50 per cent of the estimated cost of the work out of its own revenues.

4. The State grant for sanitary improvements should never be drawn upon for payment towards the cost of sanitary works that the Local body is expected or is able to provide for out of its own normal income ; nor, except in special cases of financial inability, should the limit of contribution exceed one-half of the total estimated cost of the work.

5. Once a grant is allotted, the expenditure thereof will be governed by rules appertaining to the procedure and agency, in the same manner as if the grant formed part of the general funds of the Local body. Provided that, in case the grant remains unspent or only partially spent at the close of the year, the whole or the remaining part of it shall lapse to Government and shall not be utilised except with the renewed approval of Government on a recommendation again of the Board. (*G. O. No. G.* 5321-44—*San.* 47-17-6, *dated* 12*th September* 1918.)

Departmental Payments.

136. Departmental payments, such as those for purchase or stationery by the Superintendent of Stationery, are made under general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the departmental store accounts ; the authority, unless it is a general one, under which the purchase is made, should also be quoted on bills.

Industrial Department.

137. (*a*) All payments on account of Sandal Oil Factory, will be made by cheques drawn by the Director on the Bank of Mysore, Ltd., Bangalore.

The salaries of establishment of the Bangalore Factory, travelling allowances and fees for consulting chemists are paid by cheques after preaudit.

For the present, the Bangalore Factory will be treated as the Head Office and all payments in connection with the Mysore Factory, except salaries of establishment, wages and other petty payments will be made in Bangalore, bills for purchases, etc., being passed by the Superintendent, Mysore Factory and sent to Bangalore for payment.

The Director will arrange to transfer a sufficient amount to the credit of the Superintendent of Mysore Factory in the Mysore District Treasury from time to time for payments to be made in Mysore and he may be allowed to operate on the account but not overdraw. (*G. O. No.* 8730-1—*I. & C.* 58-17-37, *dated 2nd March* 1918.)

(*b*) Other industrial concerns are allowed a certain working limit and are also allowed to take into credit the sale proceeds. Payments are made within this limit by means of cheques.

Malnad Inam Payments.

138. Malnad Inam Payments are money grants sanctioned by Government in lieu of resumed Inam lands. The rules regulating the grant of these cash payments are given in Chapter XVI, Section II of the Mysore Revenue Manual. These grants are drawn by the Amildar of each taluk in the form prescribed for drawing Potgi and disbursed to the parties.